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COMMUNICATION—What is it?

Eunice E. Stockman

What is meant by “communication” in the sense the word is used in business today? Actually, communication is one of the most important phases of management and is a dynamic process by which leadership takes action in an organization. Proper communication techniques are the goal of business and industry. A breakdown in communications could result in higher costs, delayed deliveries, poor public relations, lower sales—all of which affect company profits.

Any functioning communications system, from the simplest to the most complex, is made up of a sender, a receiver, a message, some form of carrier, and a need for action. Effectiveness of the system depends on all of these elements. The system can break down because the message is ambiguous; the communicator (sender) is ineffective; the carrier is inadequate or the receiver fails to get the message. Good communication is when the receiver clearly understands what the sender is saying (the sender's intent and meaning is getting through to the receiver), and the receiver accepts the message and acts accordingly. Dr. Paul Pigors who is Professor of Industrial Relations at Massachusetts Institute of Technology said “The cost of effective communication between people is much higher than is commonly supposed. It is expensive in time, in understanding, and in emotional control. The reasons for this are that the process of communication is much less simple than we ordinarily realize, and meaning (or that which gets across in communication) is more than a matter of logical facts. Words can do only a small part in building understanding.”

Business is stressing more effective communication through employee brochures, lectures by eminent authorities on communications, management “games” in communication problems, etc. With all this increased emphasis on more effective communication in business, improvements should be expected in the communication process. Improvement, however, requires change and changes are demanding on the person in both time and energy. In the busy life of the accountant, is the extra effort worth it? How important is communication in the accounting set up? A Dutch management consultant learned through a study that 60%

of the time of professional people is devoted to some form of communication. With 60% of his day taken up with communications, it behooves the accountant to learn ways and means of making this time productive. The accountant then should take stock of his own capabilities in the communications area of expressive activities (acting, speaking and writing) as well as the receptive areas of listening and reading.

“All the world's a stage” said Will Shakespeare “and all the men and women merely players.” Accountants are not thought of as actors but in reality their actions or lack of action constantly communicates messages to other people. Accountants communicate all the time—in their work, in their daily lives, at the office, even when they are walking through building corridors or on the street. A smile with a “good morning” says it's nice to see you but a curt nod tells an entirely different story. The way accountants dress, their poise and presence, dignity, ability to handle a discussion, all communicate something to other people just as the words they speak, the letters they write or the audit reports they prepare.

How often have accountants heard something like this “I've talked myself blue in the face to get these staff men to see that billable time is what keeps us alive. So I check this fellow's progress and find he has barely completed 20% of the work and has spent 50% of the budgeted time. His work is perfect but it is obvious no money will be made on this job. How do you get through to a fellow like this.” “Getting through” to people is one of the most important phases of the communication process. It usually starts with someone saying something to someone (sender to receiver) and so involves speaking skill (intent and meaning). Oral expression is undoubtedly the most widely used form of communication in the accounting profession, whether it be instructing a staff member, as in the instance above, discussing a problem with a client, leading a group or just plain talking to someone. The accountant should study carefully these six points relating to a communicator's speaking skill:

1. Understand the subject thoroughly before trying to communicate with others. With

a thorough grasp of the subject, there will be no problem "getting the message across." Thinking out what may be involved is essential before giving instructions. This will result in considerable saving of time.

2. Structure the message, that is, give a "big picture" or a "road map" to which to relate the parts; explain how each part fits into this picture; build bridges to relate parts to each other; use words that are familiar.

3. One of the cardinal rules of communication is to be sure the receiver is getting the intent of the message. He will be more likely to act intelligently if he understands the meaning.

4. Accountants are not always the best actors, but often, color and interest could be added, the voice pitch could be varied, the message could be made to sound more interesting even if it is just a dry explanation of how to reconcile a bank account.

5. Most people in the accounting profession are concentrating under pressure and thus tend to frown so that an impression of criticism or negative attitude is unintentionally transmitted to the receiver. This seems to be an occupational disease so it may be necessary to practice before a mirror to get rid of the frown because the use of a positive visual expression adds much to "getting across" the message.

6. Get some feedback, find out if the communication is really "getting across." The accountant may believe the message is being communicated but unless there is something to tell him so, the accountant's complacency may be rudely shattered. The resulting work, of course, will be the "feedback" on instructions communicated. It is important that the communicator evaluate this work so that further insight into methods of "getting through to the fellows" will help in communications to others.

Just as in oral communication, all forms of business writing have in common the purpose of saying something to someone. There are many different types of writing required in the accounting profession from the highly technical audit report to the more informal business correspondence. If the language used is on a different level or if jargon is used that is not known to the receiver, the message is not likely to be understood. Clarity is a skill which needs to be developed more fully. It comes in part from using simple words that can mean but one thing in the mind of the receiver. Words are very expressive but the more natural and simple, the more receptive to the receiver. Say something at the start of the letter or report to capture the reader's attention and then keep the interest of the reader in mind for the rest of the message.

Be thrifty with words and make every one meaningful. Wordy phrases are trite and distract from what is important in the communication.

Just as there is a sender in all communications, there is also a receiver—and the accountant may be both a sender and a receiver. Much can be done to improve the accountant's receptive skills of listening and reading.

Do people really listen? What about the junior accountant who said "you get the feeling when you enter his office and start to talk that he's giving you polite attention but really can't wait for you to leave. But worse yet, he really isn't listening." Good listening requires considerable patience. Studies indicate that people in business spend considerable time listening to other people and remember only about half of what they hear. Most of what they think they hear is not what the speaker intended! Improved proficiency in listening is essential so that the time so spent may be put to good use. Some of the bad habits that work against good listening are important and worthy of careful review:

1. Letting the mind take side excursions. People think four times faster than the normal speaking time and the poor listener wanders off the subject into the green pastures of other thoughts. The good listener puts the extra thinking capacity to work by analyzing what is being said.

2. Trying to memorize isolated statements of fact. It is better to listen for the central idea to get the gist of the talk rather than latching on to one statement of fact and closing the thinking process temporarily.

3. Emotional deaf spots caused by prejudice against words, people, movements, etc. Try to avoid reaction against the speaker and listen to his words. They may not be quite correct or in the best grammar but they may contain fresh and useful ideas.

4. Supersensitive listening. This is a tendency to decide the answer before hearing the entire statement.

5. Blocking out complex information. This results from avoiding what is hard to understand, tuning out the speaker, or refusing to listen.

6. Premature dismissal of a subject. The listener decides in advance the speaker has nothing of importance to say—but maybe he has. Listen for something that may be of value.

7. Pretending attention. You are only fooling yourself; you miss the opportunity to learn something or even to refute the speaker intelligently.

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Checklist for Communication Ability

Communication is distinctly a personal art; no two people "communicate" the same just as no two people are similar in other respects. This individuality makes it difficult if not impossible to set up a formula for "good communication." Nevertheless, there are certain basic rules of communication that apply to all situations and all persons. How well do you observe these rules?

1. Do you systematically analyze your problem or idea before trying to communicate to others?
2. Have you considered the goals and attitudes of the person who will be receiving your communication?
3. Do you know what you really want to accomplish with your message?
4. Have you identified your most important goal, whether it is to secure information, initiate action or change the receiver's attitude?
5. Are you trying to accomplish too much rather than focusing on the most important factor?

6. Is this the most appropriate time to discuss the problem or idea?
7. Is the environment conducive to understanding by the other person?
8. Are you remembering that the tone of your voice and your expression also help to make your message understood?
9. Did you select the words in your message with the other person's background in mind? Are you "talking down" or "over the head" of the receiver?
10. Do you ask questions and encourage the receiver to express his views?
11. Are you actually listening to the other person's responses? Are you attentive to the meaning he is trying to get across? Are *you* aware of the unspoken words and undertones of the other person's attempt to communicate with you?
12. Do you follow up your communication with "feedback" to make sure that complete understanding exists?

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Do You Have Bad Communication Habits?

We are listing only some of the mistakes often made in communicating with others. Go over the list and ask yourself "Do I really do this or say that?"

1. Do you always talk about *yourself*, *your* interests, *your* hobbies?
2. Are you impatient with those who disagree with you?
3. Are you sarcastic and unkind when others are disinterested in your ideas or opinion?
4. Do you try to monopolize a conference or meeting by doing all the talking?
5. Do you ridicule or "talk down" the ideas others bring out at a conference?
6. Do you turn away or "make busy hands" when others are talking?
7. Do you let certain words or actions

prejudice you against the speaker or the speaker's ideas?

8. Do you allow your attention to wander from the speaker?
9. Do you use pretentious or uncommon words that others do not know?
10. Do you show that your feelings are hurt when you are asked to change something you have done?
11. Do you lose your temper? When you become angry do you shout at others?
12. Are you annoyed when someone offers constructive criticism?

There are many ways to communicate that you are interested only in yourself. When you do this, you build resentment and when people don't want to listen to you or understand, no one in the world can make them.

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8. Yielding to distractions. Poor listeners are distracted by outside noises, appearance of the speaker, personal discomfort. Try to concentrate and shut out the noises. Be courteous enough to tell the speaker you cannot hear him.

9. Pencil and paper listening. Too much concentration on writing notes may cause some

good points to be missed. However, summary notes of ideas can be valuable for future use.

Reading is another of the receptive skills of communication and is something we all do as receivers. It is extremely important for accountants to acquire the ability to get to the gist of the subject matter in a communication quickly to learn what can be put aside or even thrown away. There are many different ways to read, different speeds, different things

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to look for. Here are some reading methods which may help to speed up your ability to "get to the gist of the subject matter."

1. Getting the main idea. Scan headings and skim sentences for the main topics and ideas.

2. Extracting important details. Read the material by selecting facts or evidence that are relevant to the main idea.

3. Getting answers to questions. Scan the material for answers to a specific question and ignore unrelated points.

4. Evaluating material. The concern here is actually with the content of reports and correspondence of associates. This sort of reading cannot be skimmed or scanned but must be carefully studied and reviewed.

The message is a part of the communication process and what to communicate is determined to a great extent by needs of people in management. There are downward and upward communications—lateral too. Downward communications are those messages that come from the top, from the decision-making level. Loss in transmission from top management down is as much as 80% and in some instances, even 100%. Downward messages are those depicting company policies and procedures, management's efforts to enlist cooperation of employees and management's efforts to improve employee attitude and morale. The employee needs to know about work methods, office rules, pay practices, employee benefits, methods of evaluating work performance, opportunities for advancement and certainly some explanation of the meaning and relation of the employee's work to the total task of the organization.

Upward messages are just as important to management. This feedback is important for the continuing success of the business. Management wants to know how operations are going, whether workers are meeting the daily output schedule—for it is the worker on the line who can make the company expand and grow and so make more money. Management wants to know if the company policies are workable. Only the workers and lower level supervisors can tell management whether policies are sound. Management wants to know the attitude of employees because it is the happy, comfortable, enthusiastic employee that helps the company advance.

Lateral messages are those between departments or organizations on the same level. It is important that these messages are communicated properly and understood. In some instances, interdepartment rivalry may color what is being said and what is being heard.

Loss in communication can work havoc with company operations and cause so much dissension that production falls well below normal.

The carrier is also a phase of the communication process. The type of message and the means of disseminating it depends on the number of people involved and the time available. Ideally, face-to-face conversation is the best because the sender knows that the intent of the message is understood. Staff meetings, planned conferences, are also quick means of transmitting messages to a large number of people at one time. The leader of the meeting in such cases (sender in the communication process) should be able to get some valuable feedback from the type of questions asked and should be able to determine whether the message was clear, to the point, and "understood" by the receivers. Letters, reports, notices for bulletin boards, posters, etc. must be prepared carefully so that the sender's intent cannot be misunderstood.

Communication is a serious problem in the business world. Keith Davis, author of books on human relations, said "Communications is as necessary to business today as the bloodstream is to people—just as people get arteriosclerosis—hardening of the arteries—just so does business get infoscclerosis—hardening of the communication channels—both impair efficiency." People are not born with the ability to communicate effectively. It is an art that must be acquired. Accountants should be constantly aware of any shortcomings in the communication process and compensate for them so that they do not infect themselves or their business with "infoscclerosis."

TIPS FOR BUSY READERS

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lated to the employees and therefore it could be given in two half-day sessions. The trainees were given sample problems and were coached by the staff whenever it was necessary to insure successful completion.

The article concludes with a list of six lessons the Division of Highways has learned about the training of accounting personnel in EDP. Basically these lessons are that it must not be assumed that the basic knowledge is there and that accounting personnel at all levels must be involved. Attitudes, acceptance, and other emotional considerations are at least as important as the factual, rational knowledge areas. Finally, a continuing program to update and refresh the EDP skills, knowledge, and attitudes is necessary for success.

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